



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: October 30, 2000

Ancillary Document being reviewed (provide number and title): ETA 509.04.193B Business and occupation tax on local services of nonselling resident managers

Date last Issued: August 5, 1977

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-193 Inbound and outbound interstate sales of tangible personal property

Purpose of the document: The ETA explains that public relations and marketing services performed for franchisees by a nonselling resident manager establishes nexus.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
X	

Does the document provide information not currently in the rule?

Yes	No
	X



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

WAC 458-20-193(7)(c) provides examples of activities that establish nexus. Subsection (7)(c)(v) sufficiently explains that activities conducted by persons who are not formally characterized as “salespersons” establishes nexus.

Manager Action:

☐

Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
